

## Railroad Retirement Board

## § 345.102

- 345.104 Employees and employee representatives not liable.
- 345.105 Definitions.

### Subpart B—Reporting and Collecting Contributions

- 345.110 Reports of compensation of employees.
- 345.111 Contribution reports.
- 345.112 Final contribution reports.
- 345.113 Execution of contribution reports.
- 345.114 Prescribed forms for contribution reports.
- 345.115 Place and time for filing contribution reports.
- 345.116 Payment of contributions.
- 345.117 When fractional part of cent may be disregarded.
- 345.118 Adjustments.
- 345.119 Refunds.
- 345.120 Assessment and collection of contributions or underpayments of contributions.
- 345.121 Jeopardy assessment.
- 345.122 Interest.
- 345.123 Penalty for delinquent or false contribution reports.
- 345.124 Right to appeal the amount of a contribution, interest, or penalty.
- 345.125 Records.
- 345.126 Liens.

### Subpart C—Individual Employer Records

- 345.201 Individual employer record defined.
- 345.202 Consolidated employer records.
- 345.203 Merger or combination of employers.
- 345.204 Sale or transfer of assets.
- 345.205 Reincorporation.
- 345.206 Abandonment.
- 345.207 Defunct employer.
- 345.208 System records.

### Subpart D—Contribution Rates

- 345.301 Introduction.
- 345.302 Definition of terms and phrases used in experience-rating.
- 345.303 Computation of rate.
- 345.304 New-employer contribution rates.
- 345.305 Notification and proclamations.
- 345.306 Availability of information.
- 345.307 Rate protest.

### Subpart E—Benefit Charging

- 345.401 General rule.
- 345.402 Strikes or work stoppages.
- 345.403 Multiple base year employers.
- 345.404 Adjustments.
- 345.405 Notices to base year employers.
- 345.406 Defunct employer.

AUTHORITY: 45 U.S.C. 362(1).

SOURCE: 61 FR 20072, May 3, 1996, unless otherwise noted.

## Subpart A—General Provisions and Definitions

### § 345.101 Requirement for contribution.

Every employer, as defined in part 301 of this chapter, shall pay to the Railroad Retirement Board a contribution with respect to the compensation paid to an employee in any calendar month for service by such employee (except for service to a local lodge or division of a railway labor organization). For the purposes of this part, the term “compensation” is defined in part 302 of this chapter. The compensation subject to contribution is the gross amount of compensation paid to an employee for service in any month, not to exceed the amount of the monthly compensation base (MCB), as defined in part 302 of this chapter. The amount of contribution payable by each employer is to be computed and paid pursuant to the provisions of this part.

### § 345.102 Multiple employer limitation.

(a) The contributions required by this part shall not apply to any amount of the aggregate compensation paid to such employee by all such employers in such calendar month which is in excess of the MCB; and

(b) Each employer (other than a subordinate unit of a national-railway-labor-organization employer) shall be liable for that portion of the contribution with respect to such compensation paid by all such employers which the compensation paid by the employer to such employee bears to the total compensation paid in such month by all such employers to such employee.

(c) In the event that the compensation paid by such employers to the employee in such month is less than the MCB, each subordinate unit of a national-railway-labor-organization employer shall be liable for such portion of any additional contribution as the compensation paid by such employer to such employee in such month bears to the total compensation paid by all national-railway-labor-organization employers to such employee in such month.